



New Business Owner:

The Commissioner of the Revenue's office would like to take a moment to Thank You for choosing to operate your business in the City of Salem. We welcome you to our City and trust that you'll find Salem to be the perfect mix of small town values and big city ambition.

Visitors often ask, "How is it that a city of 25,000 people has so much to offer?" Well, to find the answer to that question you only need to spend a short time in Downtown Salem, at our historic Farmers Market or at one of the city's many sporting events. What you will find at all of these places is an amazing amount of community pride.

Nestled between the Blue Ridge and Allegheny Mountains, Salem offers its residents and visitors just the right mix of modern facilities and natural beauty. Founded in 1802, Salem achieved city status in 1968 and to this day owns and operates its own electric, water and sewer departments.

Salem's people truly make the difference, and that cooperative nature is the reason so much is efficiently accomplished in both the business and government sectors. In fact, Salem has a true commitment to excellence from Main Street to the Mountains.

In this packet you will find all the information necessary to obtain your Salem business license and get your business registered with all the necessary State Agencies. Our staff is available Monday-Friday, 8-5, to assist you with any questions you may have regarding your business by phone (540) 375-3019, email [skuzmich@salemva.gov](mailto:skuzmich@salemva.gov), or by visiting our office located at 114 N Broad Street. We look forward to assisting you in any way we can with not only the initial start up of your business, but with any needs you may have in the future.

Best Regards,

*Sidney Kuzmich*

Sidney C. Kuzmich, MDCR

City of Salem

Chief Deputy/Business Specialist



## **NEW BUSINESS CHECKLIST**

Please use the checklist below to ensure you have completed all steps necessary in order to obtain your business license. Business Licenses will not be issued until all steps have been completed and appropriate documentation is attached to your application. Please contact our office using the contact information provided below with questions you may have regarding if a requirement pertains to your specific business.

- ☐ Have zoning verification or home occupation permit issued by the Zoning Administrator in the Community Development Office located at 21 South Bruffey St. (540)375-3036 or [www.salemva.gov/Departments/Community-Development](http://www.salemva.gov/Departments/Community-Development)
- ☐ Provide documentation from the State Corporation Commission if Incorporating (866)722-2551 or [www.scc.virginia.gov](http://www.scc.virginia.gov)
- ☐ Register DBA/Trade name with the State Corporation Commission (866) 722-2551 or [www.scc.virginia.gov](http://www.scc.virginia.gov)
- ☐ Apply for Federal ID number if desired with the IRS (required for legal business entities) (800)552-7945 or [www.irs.gov](http://www.irs.gov)
- ☐ Provide proof of residency (i.e. driver's license, social security card, US passport, etc.) \*
- ☐ Attach complete listing of all equipment used in the business with purchase year and price. Provide separate listing of all equipment leased to the business with name and address of the Lessor.
- ☐ Register with the Virginia Department of Taxation (804)367-8037 or [www.tax.virginia.gov](http://www.tax.virginia.gov)  
(Sales and use tax, withholding tax, etc.) When registering you will use **Salem's FIPS code: 51775**
- ☐ Provide certificate of state licensure for all occupations required to do so by the Virginia Department of Professional & Occupational Regulation (contractors, cosmetologists, real estate agents, etc.) [www.dpor.virginia.gov](http://www.dpor.virginia.gov) , Virginia Department of Health (medicine, nursing, massage, etc.) [www.vdh.virginia.gov](http://www.vdh.virginia.gov) or any other State Agency.
- ☐ Provide Health Department documentation if serving food (540) 283-5050 or [www.vdh.virginia.gov/roanoke](http://www.vdh.virginia.gov/roanoke)
- ☐ Provide approved seats information from Alcoholic Beverage Commission if serving alcohol (540)562-3535 or [www.abc.state.va.us](http://www.abc.state.va.us)
- ☐ Register for meals and lodging tax with the City of Salem Commissioner's Office (540)375-3019 or [www.salemva.gov](http://www.salemva.gov)
- ☐ Register for Admissions Tax or Short-Term Rental with the City of Salem Commissioner's Office (540)375-3019 or [www.salemva.gov](http://www.salemva.gov)
- ☐ Receive approval from the Department of Social Services for adult care services or childcare for more than 5 children (540)853-2591 or [www.dss.state.va.us](http://www.dss.state.va.us)
- ☐ Register for Worker's Compensation Insurance with the Worker's Compensation Commission (877)664-2566 or [www.vwc.state.va.us](http://www.vwc.state.va.us)
- ☐ Register with Virginia Employment Commission for Virginia Unemployment Tax (540)204-9660 or [www.vaemploy.com](http://www.vaemploy.com)

**\* According to the Commonwealth of Virginia Attorney General, in compliance with the Immigration Act and Code of Virginia 40.1-11.1, applicants wishing to obtain a business license in Virginia must provide documentation that is approved by Federal Law to establish residency. This documentation includes, but is not limited to, driver's license, social security card, US passport, resident alien cards, alien registration cards, and state corporation documents.**



# SALEM VA

## COMMISSIONER OF THE REVENUE

### NEW BUSINESS LICENSE APPLICATION

BUSINESS TYPE (check only one)		
<input type="checkbox"/> Sole Proprietor <input type="checkbox"/> Partnership	<input type="checkbox"/> LLC <input type="checkbox"/> Incorporated <input type="checkbox"/> S - Corp	<b>All corporate, LLC, and fictitious names must be registered with the VA State Corporation Commission prior to applying for the Salem business license and documentation attached. <a href="http://www.scc.virginia.gov/clk/formfee.aspx">http://www.scc.virginia.gov/clk/formfee.aspx</a></b>

Applicant Information				Date Submitted:
Sole Prop., Partners, or Corp. Owner Name (s):				
Fictitious/Trade Name:				
Corporate Name:			Reg. Agent:	
Owner(s) SSN:		FEIN:		Contact person:
Mailing Address:				
City:	State:	Zip:	Bus. Physical Address*:	
Individuals Authorized to Access Account:				
Email:			Website:	
Local Phone #:		Fax #:	Corp Phone #:	
Detailed Description of Business Activity -include prospective customers (individuals, businesses, gov., etc.) and compensation type (fees, product sales, commissions, etc.):				
Start Date of Business in City of Salem:			If relocating previous bus. locality:	
Estimate of gross receipts from business start date through end of calendar year: \$				

Applicants Licensed through State Agencies (DPOR, VDH, VBA, VBOA, Etc.)			
State License Number:		Expiration Date:	
Do you Sell			
<input type="checkbox"/> Tobacco <input type="checkbox"/> Alcohol # Seats _____	<input type="checkbox"/> Beer/Wine On Prem <input type="checkbox"/> Beer/Wine Off Prem <input type="checkbox"/> Retail Products	<b>All alcohol sales require a Commonwealth of Virginia ABC license:</b> ABC License # _____ <b><a href="http://www.abc.virginia.gov">www.abc.virginia.gov</a></b>	<b>All retail sales require a sales and use tax account with the Commonwealth of Virginia</b> Sales Tax # _____ <b><a href="http://www.tax.virginia.gov">www.tax.virginia.gov</a></b>

**\*ALL APPLICATIONS MUST INCLUDE APPROVED ZONING VERIFICATION FORM OR HOME-BASED BUSINESS APPLICATION**

*I, the undersigned applicant, declare that the information submitted on this application is true, full, and correct to the best of my knowledge and belief.*

Signature	Date

Printed Name of Applicant	Title

Office Use Only	Date Received	Zoning Approval Date	Date Processed	Invoice Sent
Processed By:				





## NEW BUSINESS ZONING VERIFICATION

RETURN TO COMMUNITY DEVELOPMENT DEPT FOR APPROVAL

LOCATED AT 21 S BRUFFEY ST OR COMMUNITYDEV@SALEMVA.GOV

\*Home Based Businesses Must Complete a separate Home Occupation Application

Name of Business: \_\_\_\_\_  
Business Address: \_\_\_\_\_  
Type of Business: \_\_\_\_\_  
Phone's #: \_\_\_\_\_  
Email address: \_\_\_\_\_

Please check all that apply. Please list and be specific.

ANY SIGN REQUIRES A PERMIT FROM  
THE COMMUNITY DEVELOPMENT  
OFFICE. PLEASE CALL 540-375-3036

- ☐ **Preparation of Food**
  - ☐ Grilling
  - ☐ Frying
  - ☐ Other: \_\_\_\_\_
- ☐ **Retail Sales**
  - ☐ Hazardous
  - ☐ Other: \_\_\_\_\_
- ☐ **Storage of Materials**
  - ☐ Hazardous
  - ☐ Other: \_\_\_\_\_
- ☐ **Hazardous Treatments**
  - ☐ Painting
  - ☐ Refinishing
  - ☐ Other: \_\_\_\_\_
- ☐ **Processing of Materials**
  - ☐ Hazardous
  - ☐ Other: \_\_\_\_\_
- ☐ **Interior Renovations**
  - ☐ Adding walls or partitions
  - ☐ Removing walls or partitions
  - ☐ Other: \_\_\_\_\_
- ☐ **Restaurants**
  - ☐ Number of indoor seats \_\_\_\_\_
  - ☐ Number of outdoor seats \_\_\_\_\_
  - ☐ Greatest number of employees on shift \_\_\_\_\_
- ☐ **Occupancy**
  - ☐ Greatest number of occupants at one time \_\_\_\_\_
    - ☐ Educational in nature
  - ☐ Age range of occupants \_\_\_\_\_
  - ☐ Any with dependent mobility \_\_\_\_\_  
(needs assistance exiting the building due to  
physical or mental handicap)

**ZONING:** The zone in which a business is operated must be approved by the Community Development Office, Zoning Administrator, before a license can be issued. 540-375-3036.

Previous Business at address: \_\_\_\_\_

Previous Use: \_\_\_\_\_ Proposed Use: \_\_\_\_\_

Date: \_\_\_\_\_ Approved: \_\_\_\_\_

**Zoning Administrator**

**BUILDING:** A change of use of the building may require additional upgrades to conform to the Virginia Uniform Statewide Building Code.

Date: \_\_\_\_\_ Change of Use: ☐ YES ☐ NO Building Official: \_\_\_\_\_

**Building Official**





## BUSINESS LICENSE TAX LIABILITY FORM

FED ID OR SS# \_\_\_\_\_ ☐ SOLE PROPRIETOR ☐ PARTNERSHIP ☐ LLC ☐ INCORPORATION

OWNER(S): \_\_\_\_\_ TRADE NAME: \_\_\_\_\_

SALEM BUSINESS LOCATION: \_\_\_\_\_ DATE BUSINESS BEGAN IN SALEM: \_\_\_\_\_

MAILING ADDRESS: \_\_\_\_\_

BUSINESS PHONE: (\_\_\_\_) \_\_\_\_\_ - \_\_\_\_\_ EMAIL ADDRESS: \_\_\_\_\_

### FILING, REMITTANCE, & PENALTY

Pursuant to City of Salem Code 22-43.1 every person shall apply for a license for each business or profession before engaging in a business in the City of Salem. Business Licenses are renewed annually on or before March 1 each year. Upon payment a business license decal will be issued which is required to be posted in general view of the public. A penalty of 10% of the tax or \$10, whichever is greater not to exceed the amount of the tax shall be imposed on all payments not received on or before March 1<sup>st</sup> of each year. Interest will also accrue at a rate of 10% per annum.

Failure to comply with the provisions as set forth in the City of Salem Code is punishable as a criminal offense. Each violation constitutes a separate offense. A criminal conviction does not relieve such person from the payment of the tax. Corporate/partnership officers, directors, and members are personally liable and personally responsible for payment of said tax.

### OWNER/OFFICER LIABLE FOR TAX FILING AND REMITTANCE

_____	_____	_____	_____	_____
FULL LEGAL NAME (1) (PRINT)	TITLE	SOCIAL SECURITY #		
_____	_____	_____	_____	_____
ADDRESS	CITY	STATE	ZIP CODE	HOME PHONE
_____	_____	_____	_____	_____
FULL LEGAL NAME (2) (PRINT)	TITLE	SOCIAL SECURITY #		
_____	_____	_____	_____	_____
ADDRESS	CITY	STATE	ZIP CODE	HOME PHONE

I ATTEST BY SIGNING BELOW THAT I AM THE PARTY RESPONSIBLE FOR FILING AND REMITTING THE LOCAL BUSINESS LICENSE TAXES FOR THE ENTITY NAMED ABOVE. I UNDERSTAND THAT FAILURE TO FILE AND PAY THIS TAX BY MARCH 1<sup>ST</sup> OF EACH YEAR MAY RESULT IN A PENALTY AND INTEREST BEING ASSESSED AGAINST MY ACCOUNT. FAILURE TO COMPLY WITH ANY PROVISION OF THE TAX ORDINANCES REGARDING LOCAL BUSINESS LICENSE TAX SHALL BE PUNISHABLE AS A CRIMINAL OFFENSE.

### SIGNATURES MUST BE NOTARIZED

_____	_____	_____	_____
SIGNATURE 1	DATE	SIGNATURE 2	DATE

City/County of \_\_\_\_\_ State of \_\_\_\_\_

The foregoing instrument was acknowledged before me this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_  
by \_\_\_\_\_.

Notary Public \_\_\_\_\_

Notary registration number: \_\_\_\_\_

My commission expires: \_\_\_\_\_



## BUSINESS TANGIBLE PERSONAL PROPERTY ASSET LISTING

**BUSINESS NAME:**

PLEASE KEEP COPY FULL ASSET LIST MUST BE UPDATED AND RETURNED WITH RENEWAL EACH YEAR

[illegible]

FOR LEASED EQUIPMENT PLEASE PROVIDE THE FOLLOWING

NAME OF LESSOR

ADDRESS &amp; PHONE OF LESSOR

## DESCRIPTION OF EQUIPMENT

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## SAMPLE BUSINESS TANGIBLE PERSONAL PROPERTY ASSET LISTING

BUSINESS NAME: NEW BUSINESS LLC

**PLEASE KEEP COPY FULL ASSET LIST MUST BE UPDATED AND RETURNED WITH RENEWAL EACH YEAR**

[illegible]